HMRC - CTM93170 - CTSA: Returns: Signature

FA98/SCH18/PARA3 (3), TMA70/S11(3) & TMA70/S108 (1)

The proper officer of the company (usually the Company Secretary) or any other person authorised by the company should sign the declaration in a return or amended return. The authority can be:

express,

implied,

or

apparent.

In practice, you should accept a return or amended return provided that:

it contains a signature,

and

there is no reason to doubt the authority of the person signing.

On this basis, you should accept the signature of any company official, employee or agent (including a tax advisor or an accountant). In addition, you may accept returns that are `signed’ in the name of a firm of accountants.

Note: The exception is when a company is in liquidation when the liquidator must sign the return or amended return. You may accept returns signed on behalf of the liquidator (for example, by an insolvency manager).

The treasurer or acting treasurer should normally sign a return or amended return from an unincorporated association.

If a return has been signed:

in the name of a firm of accountants,

or

on behalf of a liquidator,

and the company later contends that the return is not valid because it is not properly signed, refer the case immediately to Cross-Cutting Policy (Stockport Technical Unit).

Previous page

Next page